# Schedule 128

# TAX EQUALIZATION & REVIEW COMMISSION

**AUGUST 1, 2001** 

Nebraska Records Management Division 440 South 8<sup>th</sup> Street, Suite 210 Lincoln, NE 68508 (402) 471-2559

#### REQUEST FOR APPROVAL OF RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY, BOARD OR COMMISSION

Tax Equalization & Review Commission

Division, Bureau or other unit

Supersedes Edition of August 8, 1999

TO: STATE RECORDS ADMINISTRATOR STATE OF NEBRASKA

#### PART I - AGENCY STATEMENT

In accordance with Section 84-1212.01, R.R.S. 1943, approva schedule by the State Records Administrator is hereby reques recommended by this agency after a careful evaluation of all fa	ted. Retention periods and dispositions have been
TITLE  Chairman, TAX EQUALIZATION AND REVIEW COMMISS	ION July 25, 2001

#### PART II - ARCHIVAL APPROVAL

#### PART III - APPROVAL BY STATE RECORDS ADMINISTRATOR

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The attached schedule as submitted.	has been reviewed in accor	dance with Section	n 84-1212.01, R.R.S	3. 1943, and is appro	ved
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#### INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of agency records, *regardless of the media on which they reside*, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the State Agencies General Records Schedule #124 contains those records common to most state government agencies. These retention schedules, which are approved by the State Records Administrator, provide your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

#### **DISPOSING OF RECORDS**

- 1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over State Agencies General Records Schedule #124 for any items which have differences in retention requirements.
- 2. Dispose of records that have met their retention periods.
- 3. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. If you wish, you may receive this form electronically by contacting the Records Management Division. This report establishes that the destruction was performed in your normal course of business.

Please remember to retain the blank form for future use.

#### NON-SCHEDULED RECORDS

Contact a Records Management Consultant in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

#### SCHEDULE UPDATE

It is the responsibility of each agency to periodically update their schedule. A Records Management Consultant in Records Management can assist you with the schedule update, which involves adding new records and making revisions to existing items. Keeping your schedule current will ensure that you have the ongoing authority to discard records when their useful life has ended.

#### QUESTIONS

If you have any questions about these procedures, please contact your agency Records Officer or your Records Management Consultant in Records Management. We will help you with any questions the schedule may present, including: transferring records to the State Records Center or State Archives, microfilming records, scanning records, etc.

Records Management Division 440 South 8th Street, Suite 210 Lincoln, NE 68508-2294 402-471-2559

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#### SCHEDULE 128 – TAX EQUALIZATION & REVIEW COMMITTEE

# 128-1 APPEALS HEARD BY THE TAX EQUALIZATION & REVIEW COMMISSION

#### 128-1-1 CASE FILE

The case file may include all original papers, documents, exhibits and orders filed in a case. In certain cases original quality photocopies may be substituted for exhibits that are returned to a party.

APPELLATE REVIEW CASES: Destroy 30 days after final appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 3 years after the case is closed OR, if determined to

be of research value, scan to CD and destroy. CD SECURITY COPY: Dispose of after 10 years. CD WORK COPY: Dispose of after 10 years.

#### 128-1-2 OFFICIAL RECORD OF THE PROCEEDINGS

The official record of the appeal proceedings may be a verbatim record made by a court reporter or an audio record of the proceedings. The verbatim record made by a court reporter is kept in the care and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.

AUDIO TAPES: Erase tape 30 days after appeal time has elapsed OR 30 days after final appellate review.

TRANSCRIBED RECORD: APPELLATE REVIEW CASES: Dispose of 30 days after appellate review is complete OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Dispose of 3 years after case is closed OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years. CD WORK COPY: Dispose of after 10 years.

#### 128-2 FORMAL PLAN OF EQUALIZATION

# 128-2-1 PUBLISHED PLAN, AGENDA, LEGAL NOTICES and EXHIBITS (OBSOLETE April 2001, 2001 Neb. Laws LB 170, Sect. 30)

The Formal Plan of Equalization is a document prepared by the Commission which sets forth the Commission's plan for a subsequent tax year regarding the equalization of assessments of real property with the State of Nebraska. The documents pertaining to the Plan may include all original papers, documents, exhibits, and orders issued regarding the public hearings held prior to the adoption of the plan, the public hearing at which the Plan is adopted, and the Plan as published. In certain cases photocopies may be substituted for exhibits that are returned to witnesses who testify before the Commission.

APPELLATE REVIEW CASES: Destroy 30 days after final appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 3 years after the plan is published OR, if determined to be of research value, scan to CD-ROM and destroy.

CD SECURITY COPY: Dispose of after 10 years.
CD WORK COPY: Dispose of after 10 years.

## 128-2-2 OFFICIAL RECORD OF FORMAL PLAN PROCEEDINGS (OBSOLETE April 2001, 2001 Neb. Laws LB 170, Sect. 30)

The official record of the Plan proceedings may be a verbatim record made by a court reporter or an audio record of the Plan proceedings. The verbatim record made by a court reporter is kept in the care and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.

AUDIO TAPES: Erase tape 30 days after appellate review is complete or appeal period has elapsed.

TRANSCRIBED RECORD: APPELLATE REVIEW CASES: Destroy 30 days after final appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 3 years after the plan is published OR, if determined to be of research value, scan to CD-ROM and destroy.

CD SECURITY COPY: Dispose of after 10 years. CD WORK COPY: Dispose of after 10 years.

#### 128-3 <u>EQUALIZATION PROCEEDINGS</u>

### 128-3-1 AGENDA, LEGAL NOTICES, EXHIBITS and RELATED DOCUMENTS

The Equalization Proceedings are undertaken each year by the Commission as required by the Nebraska Constitution, Article I, Section 28. The documents pertaining to these proceedings may include all original papers, documents, exhibits and orders issued regarding the equalization proceedings. In certain cases photographs may be substituted for exhibits that are returned to witnesses who testified before the Commission.

APPELLATE REVIEW CASES: Destroy 30 days after final appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 3 years after the conclusion of the proceedings OR,

if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

#### 128-3-3 OFFICIAL RECORD OF THE EQUALIZATION PROCEEDINGS

The official record of the Equalization Proceedings may be a verbatim record made by a court reporter or an audio record of the proceedings. It may include exhibits and testimony. The verbatim record made by a court reporter is kept in the care and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.

AUDIO TAPES: Dispose of audio recordings 30 days after final appellate review or after appeal period has elapsed.

TRANSCRIBED RECORD: APPELLATE REVIEW CASES: Destroy 30 days after appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 30 days after case is closed OR, if determined to be

of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

#### 128-3-4 ORDERS

Orders from the Equalization Proceedings may be published individually or be bound together in a published report.

APPELLATE REVIEW CASES: Destroy 30 days after final appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 3 years after the order is issued OR, if determined

to be of research value, scan to CD-ROM and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

#### 128-4 PUBLIC HEARINGS

# 128-4-1 AGENDA, LEGAL NOTICES, EXHIBITS AND RELATED DOCUMENTS

The Commission holds public hearings each year whenever the Commission is to formulate public policy. The documents pertaining to these proceedings may include all original papers, documents, exhibits and orders issued regarding the public hearing. In certain cases photocopies may be substituted for exhibits that are returned to witnesses who testify before the Commission.

APPELLATE REVIEW CASES: Destroy 30 days after final appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 3 years after the hearing is adjourned OR, if

determined to be of research value, scan to CD-ROM and destroy.

CD SECURITY COPY: Dispose of after 10 years. CD WORK COPY: Dispose of after 10 years.

#### 128-4-2 OFFICIAL RECORD OF THE PUBLIC HEARINGS

The official record of the public hearing may be a verbatim record made by a court reporter or an audio record of the proceedings. The verbatim record made by a court reporter is kept in the care and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.

AUDIO TAPES: Dispose of audio recordings 30 days after final appellate review or after appeal period has elapsed.

TRANSCRIBED RECORD: APPELLATE REVIEW CASES: Destroy 30 days after appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 30 days after hearing is adjourned OR, if determined

to be of research value, scan to CD and destroy. CD SECURITY COPY: Dispose of after 10 years. CD WORK COPY: Dispose of after 10 years.

#### 128-5 <u>HEARINGS TO REMOVE AN ASSESSING OFFICIAL</u> FROM OF<u>FICE</u>

### 128-5-1 AGENDA, LEGAL NOTICES, EXHIBITS, ORDERS and RELATED DOCUMENTS

The Commission may be called upon to remove assessing officials from office as required by law. The documents pertaining to these proceedings may include all original papers, documents, exhibits and orders issued regarding those proceedings. In certain cases photocopies maybe substituted for exhibits that are returned to witnesses who testify before the Commission.

APPELLATE REVIEW CASES: Destroy 30 days after final appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 3 years after the case is closed OR, if determined to

be of research value, scan to CD-ROM and destroy. CD SECURITY COPY: Dispose of after 10 years. CD WORK COPY: Dispose of after 10 years.

#### 128-5-2 OFFICIAL RECORD OF THE PROCEEDINGS

The official record of the proceedings to remove an assessing official from office may be a verbatim record made by a court reporter or an audio record of the proceedings. The verbatim record made by a court reporter is kept in the case and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.

AUDIO TAPES: Dispose of audio recordings 30 days after final appellate review or after appeal period has elapsed.

TRANSCRIBED RECORD: APPELLATE REVIEW CASES: Destroy 30 days after appellate review OR, if determined to be of research value, scan to CD and destroy.

CD SECURITY COPY: Dispose of after 10 years.

CD WORK COPY: Dispose of after 10 years.

ALL OTHER CASES: Destroy 30 days after case is closed OR, if determined to be

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RECORDS DISPOSITION REPORT	AGENCY		
TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION	DIVISION		
440 S. 8 <sup>TH</sup> STREET SUITE 210 LINCOLN, NE 68508-2294	SUB-DIVISION		
REQUIRED INFORMATION:			
In accordance with the Records Managemen	t Act, records of this agency have been		
disposed of under the authorization granted h			
SCHEDULE NUMBER(S) ONLY (DO NOT INCLUDE SECTION AND ITEM NUMBERS)	TOTAL VOLUME DISPOSED (SEE REVERSE)		
	ZOLID LIGHT ONLY XX		
OPTIONAL INFORMATION (FOR Y You may include detailed information which	· · · · · · · · · · · · · · · · · · ·		
exactly what records were disposed of and	•		
include such things as schedule section and it			
dates of records, etc. This information is			
Management.			
DATE	SIGNATURE		

SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.
RMA 03006D

#### **VOLUME ESTIMATING GUIDE**

# (PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK ESTIMATE OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS ADEQUATE.)

Vertical File Cabinet, 4 drawer letter-size	6 cubic feet
Vertical File Cabinet, 4 drawer legal-size	8 cubic feet
Lateral File, 4 drawer/shelf letter-size	9 cubic feet
Lateral File, 4 drawer/shelf legal-size	12 cubic feet
Records center carton	1 cubic foot
About a pickup load	50 cubic feet